



## Iowa Nonresident and Part-year Resident Credit

Name(s) as shown on page 1 of the IA 1040

Social Security Number

## MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE

You are a nonresident of Iowa

☐ ▲

You are a part-year resident of Iowa

☐ ▲Date moved into Iowa: \_\_\_\_\_  
and/or

Date moved out of Iowa: \_\_\_\_\_

Your spouse is a nonresident of Iowa

☐ ▲

Your spouse is a part-year resident of Iowa

☐ ▲Date moved into Iowa: \_\_\_\_\_  
and/or

Date moved out of Iowa: \_\_\_\_\_

## YOU MUST FILE THIS FORM IF...

- You are a nonresident of Iowa with income from Iowa sources, or
- You are a part-year Iowa resident
- Attach this form and a copy of your Federal return to your Iowa return. (IA 1040)
- Report only Iowa-source income on the IA 126.
- You may benefit by using filing status 3 or 4.

## IOWA-SOURCE INCOME

## B. SPOUSE

Filing Status 3 Only

## A. YOU OR JOINT

1. Wages, salaries, tips, etc. ....	1. _____ .00	_____ .00
2. Taxable interest income .....	2. _____ .00	_____ .00
3. Ordinary dividend income .....	3. _____ .00	_____ .00
4. Alimony received .....	4. _____ .00	_____ .00
5. Business income or (loss) .....	5. _____ .00	_____ .00
6. Capital gain or (loss) .....	6. _____ .00	_____ .00
7. Other gains or (losses) .....	7. _____ .00	_____ .00
8. Taxable IRA distributions .....	8. _____ .00	_____ .00
9. Taxable pensions and annuities .....	9. _____ .00	_____ .00
10. Rents, royalties, partnerships, estates, etc. ....	10. _____ .00	_____ .00
11. Farm income or (loss) .....	11. _____ .00	_____ .00
12. Unemployment compensation .....	12. _____ .00	_____ .00
13. Taxable Social Security benefits. ....	13. _____ .00	_____ .00
14. Other income, gambling income, bonus depreciation adjustment .....	14. _____ .00	_____ .00
15. <b>GROSS INCOME.</b> ADD lines 1-14. ....	15. _____ .00	▲ _____ .00
16. Payments to an IRA, KEOGH or SEP while an Iowa resident .....	16. _____ .00	_____ .00
17. Deduction for self-employment tax.....	17. _____ .00	_____ .00
18. Health insurance deduction .....	18. _____ .00	_____ .00
19. Penalty on early withdrawal of savings .....	19. _____ .00	_____ .00
20. Alimony paid .....	20. _____ .00	_____ .00
21. Pension/retirement income exclusion .....	21. _____ .00	_____ .00
22. Moving expense deduction <i>into</i> Iowa only .....	22. _____ .00	_____ .00
23. Iowa capital gains deduction .....	23. _____ .00	_____ .00
24. Other adjustments .....	24. _____ .00	_____ .00
25. Total adjustments. ADD lines 16-24. ....	25. _____ .00	▲ _____ .00
26. <b>IOWA NET INCOME.</b> SUBTRACT line 25 from line 15. ....	26. _____ .00	_____ .00
27. All-source net income from line 26, IA 1040 .....	27. _____ .00	_____ .00
	100.0%	100.0%
28. Iowa income percentage: Divide line 26 by line 27 and enter percentage. ....	28. _____ %	_____ %
29. Nonresident/part-year resident credit percentage: Subtract the percentage on line 28 from 100.0%. ....	29. _____ %	_____ %
30. Iowa tax on total income from line 43, IA 1040 .....	30. _____ .00	_____ .00
31. Total credits from line 50, IA 1040 .....	31. _____ .00	_____ .00
32. Tax after credits. Subtract line 31 from line 30. ....	32. _____ .00	_____ .00
33. Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29. ....	33. _____ .00	_____ .00

ENTER THIS AMOUNT ON LINE 52 OF IA 1040